

**IN THE UNITED STATES BANKRUPTCY COURT
FOR EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:

**CIRCUIT CITY STORES, INC., et
al.**

Debtors.

Chapter 11

Case No. 08-35653 (KRH)

Jointly Administered

**APPELLANT ONKYO USA CORPORATION'S
STATEMENT OF ISSUES TO BE PRESENTED AND
DESIGNATION OF ITEMS TO BE INCLUDED IN RECORD ON APPEAL**

Onkyo USA Corporation ("Onkyo"), by and through its undersigned attorneys, and pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, hereby files its Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal relating to its Notice of Appeal/Motion for Leave to Appeal, each filed herein on March 9, 2010 [Dkt. Nos. 6764 and 6767, respectively].

1. Statement of Issues to Be Presented:

Onkyo hereby adopts and incorporates by reference as if fully set forth herein, the Statement of Issues to Be Presented in Samsung Electronic America, Inc.'s Statement of Issues to Be Presented and Designation of Items to be Included in Record on Appeal ("Samsung's Statement") [Dkt. No. 6752]. A copy of Samsung's Statement is attached hereto as Exhibit 139.

2. Designation of Record on Appeal:

Onkyo hereby adopts and incorporates by reference as if fully set forth herein the Designation of Record on Appeal contained in Samsung's Statement, and the 132 exhibits submitted therewith, and adds the following designations, including any and all exhibits and attachments filed with each designated document.

Exhibit	Docket No.	Date Filed or Claim No.	Style of Pleadings/Document Description
133	[Claims Agent Claims No.]	128, 958, 2295	Onkyo's three (3) claims (including 503(b)(9) claims)
134	3096	February 17, 2009	Objection to Claim -- <i>Debtors' Fourth Omnibus Objection to Certain Duplicative Claims</i>
135	3389	May 20, 2009	Response to (Re: related document(s) 3096 Objection to Claim filed by Circuit City Stores, Inc.)
136	6313	January 19, 2010	Stipulation: Notice of Proposed Stipulation by and among the Debtors and Onkyo USA Corporation Resolving the Debtors' Fourth Omnibus Objection to Claims 128, 958, and 2295.
137	6764	March 9, 2010	Onkyo's Notice of Appeal
138	6767	March 9, 2010	Onkyo's Motion for Leave to Appeal
139	6752	March 8, 2010	Appellant Samsung Electronics America, Inc.'s Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal

Submitted: March 23, 2010

ONKYO USA CORPORATION

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CERTIFICATE OF SERVICE

I certify that on March 23, 2010 I will electronically file the foregoing Onkyo USA Corporation's Statement of Issues to be Presented and Designation of Items to be Included in Record on Appeal, without exhibits, with the Clerk of the Court using the CM/ECF system and will file a copy of the Statement and Designation, with all exhibits, with the Clerk of the Court via courier. A true and correct copy of the foregoing Statement and Designation, without exhibits, will be sent via regular mail, postage prepaid, on March 23, 2010 to:

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